

TAXPAYER NAME : _____
FEDERAL EMPLOYER IDENTIFICATION NUMBER _____



00065002000

A. DATE ENTITY WAS ORGANIZED **M M D D Y Y Y Y**

B. THIS RETURN IS ☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN

C. INDICATE YOUR ACCOUNTING METHOD ☐ CASH ☐ ACCRUAL ☐ OTHER (specify) _____

D. NUMBER OF PARTNERS IN THIS PARTNERSHIP

E. IS THIS A LIMITED PARTNERSHIP? ☐ YES ☐ NO

F. IS THIS A LIMITED LIABILITY COMPANY? ☐ YES ☐ NO

G. ARE ANY PARTNERS IN THIS PARTNERSHIP ALSO PARTNERSHIPS OR CORPORATE ENTITIES? ☐ YES ☐ NO

H. IS THIS PARTNERSHIP A PARTNER IN ANOTHER PARTNERSHIP? ☐ YES ☐ NO

I. WAS THERE A DISTRIBUTION OR TRANSFER OF PROPERTY THAT CAUSED THE ADJUSTMENT OF THE BASIS OF THE PARTNERSHIP'S ASSETS UNDER SEC. 754 (IRC)? ☐ YES ☐ NO

J. WAS A RETURN OF INCOME FILED FOR THE PRECEDING YEAR? ☐ YES ☐ NO

K. WAS A 2000 UNINCORPORATED BUSINESS FRANCHISE TAX RETURN (FORM D-30) FILED FOR THIS BUSINESS? IF "YES", NAME UNDER WHICH RETURN WAS FILED ☐ YES ☐ NO

L. HAVE YOU FILED ANNUAL FEDERAL INCOME TAX INFORMATION RETURN FORMS 1099 AND 1096? ☐ YES ☐ NO

M. DID YOU WITHHOLD D.C. INCOME TAX FROM THE WAGES OF YOUR EMPLOYEES DURING 2000? IF "NO", STATE REASON : _____ ☐ YES ☐ NO

N. DURING 2000, HAS THE IRS MADE OR PROPOSED ANY ADJUSTMENTS IN YOUR FORM 1065, OR DID YOU FILE ANY AMENDED RETURNS WITH THE IRS? ☐ YES ☐ NO

IF "YES", SUBMIT SEPARATELY A DETAILED EXPLANATION TO: **THE OFFICE OF TAX AND REVENUE, AUDIT DIVISION, P.O. BOX 556, WASHINGTON, D.C. 20044-0556.**

- You must attach a copy of the Federal partnership return (Form 1065) which you file.
- You must attach a schedule showing the pass-through distribution of income to all members of the partnership.
- If you are filing this Form D-65, instead of Form D-30, attach an explanation (See instruction A).

PLEASE SIGN HERE	Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code secs. 22-2514 and 47-161, <i>et seq.</i> , I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.	
	PARTNER OR MEMBER'S SIGNATURE _____	DATE _____
PAID PREPARER ONLY	PREPARER'S SIGNATURE (If other than taxpayer) _____	DATE _____
	FIRM NAME, ADDRESS LINE #1 _____	Preparer's SSN or PTIN
	FIRM ADDRESS LINE #2 _____	Preparer's Federal Employer Identification Number

Mail return to: D.C. Government Office of Tax and Revenue, P.O. Box 447, Washington, D.C. 20044-0447

FORM D-65
PARTNERSHIP RETURN OF INCOME
INSTRUCTIONS

A. WHO MUST FILE A D.C. PARTNERSHIP FORM D-65.

Except for partnerships required to file an unincorporated business franchise tax return, D.C. Form D-30, all partnerships engaged in any trade or business within the District of Columbia or which received income from sources within the District, must file a D.C. Form D-65.

The term “partnership” includes syndicates, pools and joint ventures through or by means of which any business, financial operation, or venture is carried on and which is not, within the meaning of the law, a corporation, trust, estate or an unincorporated business. The term “partner” includes a member in a syndicate, pool or joint venture.

If the return is filed on behalf of a syndicate, pool, joint venture or similar group, a copy of the agreement, together with all amendments thereto, must be attached to the return unless a copy has been filed with the Office of Tax and Revenue, P.O. Box 447, Washington, D.C. 20044-0447.

A limited liability company is classified as a partnership unless classified otherwise for federal income tax purposes, in which case the limited liability company is classified, for D.C. tax purposes, the same as it is for federal income tax purposes.

D.C. law does not allow a partnership to report or file as a corporation, nor for a corporation to report or file as a partnership.

Who Must File Form D-30 Instead of Form D-65. Every partnership which, during the taxable year, engaged in an “unincorporated business” as defined in paragraph (1) below, and which met the gross income threshold as stated in paragraph (2) below, must file D.C. Form D-30, rather than Form D-65. If Form D-65 is filed instead of Form D-30, attach a statement to the return explaining the reason for so doing.

(1) “Unincorporated Business”. The words “unincorporated business” mean any trade or business, conducted or engaged in by any individual, whether resident or nonresident, statutory or common-law trust, estate, partnership, or limited or special partnership, society, association, executor, administrator, receiver, trustee, liquidator, conservator, committee, assignee, or by any other entity or fiduciary, other than a trade or business conducted or engaged in by any corporation; and includes any trade or business which if conducted or engaged in by a corporation would be taxable. The words “unincorporated business” do not include any trade or business which by law, custom, or ethics, cannot be incorporated or any trade or business in which more than 80% of the gross income is derived from personal services actually rendered by individuals or members of the partnership or other entity in conducting or carrying on any trade or business in which capital is not a material income-producing factor.

A partnership with gross income of more than \$12,000 that leases real or personal property in the District, regardless of whether services are performed, (including professional partnerships) must file a D.C. Form D-30 instead of Form D-65.

(2) Gross Income Requirement for Filing Form D-30. A return shall be filed by an unincorporated business if its gross income resulting from engaging in or carrying on any trade or business within the District plus any other gross income received from District sources amounted to more than \$12,000 during the year, regardless of whether it had a net income. For filing purposes, the words “gross income” shall mean gross revenue before deduction of cost of goods, expenses and other deductions allowable in the determination of net income.

B. PERIOD TO BE COVERED BY RETURNS. The return shall be filed for calendar year 2000, or other taxable year beginning in 2000, covering the same period reported on the return filed with the Internal Revenue Service.

C. TIME AND PLACE FOR FILING. Form D-65 is to be filed with the Office of Tax and Revenue, P.O. Box 447, Washington, D.C., 20044-0447, on or before the 15th day of the 4th month following the date that the tax year ended as shown at the top of the Form D-65.

If you are requesting an extension of time to file, submit D.C. Form FR-128 on or before the due date of your return. **Copies of federal extension of time to file forms are not acceptable.**

D. SIGNATURE. The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business organization, such receivers, trustees, or assignees must sign the return.

When the return is prepared by someone other than a member or an employee of the partnership, such person(s) must sign at the bottom of page 2 of the return.

E. METHODS OF ACCOUNTING. If the partnership’s books are kept on the accrual method, report all income accrued and expenses incurred. If the books are kept on the cash receipts and disbursements method, or if the partnership kept no books, make the return using the cash receipts and disbursements method, and report all income received or constructively received, such as bank interest credited to a partnership account and coupon bond interest matured. Only report expenses actually paid.

F. ITEMS EXEMPT FROM TAX. All items of income received and claimed to be exempt from tax must be explained in a copy of Schedule K of the Federal Form 1065. Some items of this type are:

- (1) Tax-Free Interest.** Attach a statement reporting interest on:
- (a) the obligation of a state, territory of the United States or any political subdivision thereof, or the District of Columbia; and
 - (b) obligations of the United States, its agencies, or instrumentalities

(2) Proceeds From Life Insurance Policies. In general, the proceeds of life insurance policies paid to the partnership by reason of the death of a partner are exempt. However, if any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

G. INFORMATION AT SOURCE. Every partnership making payment in the course of its trade or business during calendar year 2000, of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more, shall submit copies of federal Forms 1096 and 1099 except where payment is specifically exempted by Title 9, DCMR 111.2.

H. ATTACHMENT OF FEDERAL RETURN. You must attach a copy of the federal partnership return (Form 1065) to the D.C. Form D-65 partnership return which you file. Also include copies of all the schedules and statements accompanying the Form 1065.

I. INCOME DISTRIBUTION SCHEDULE. You must attach to the partnership return, D.C. Form D-65, either a schedule showing the pass-through distribution of income for all members of the partnership, or completed copies of the federal K-1 schedule.